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See *Thompson v. Sloan* (1840, N. Y. Sup. Ct.) 23 Wend. 71, 74 (*dictum*: "It is not pretended that coins current in Canada are, therefore, so in this state"); see also *Picker v. London etc. Banking Co.* (1887, C. A.) 18 Q. B. D. 515 (Prussian bonds). It would seem that the actual decision in the principal case might have been rested upon the ground that the plaintiffs' agent had apparent authority to deal with the defendant as he did. See *Mechem, Agency*, sec. 1723; *Columbia Mill Co. v. Nat'l Bank* (1893) 52 Minn. 224, 53 N. W. 1061; *Fifth Ave. Bank v. Forty Second St. etc. R. R. Co.* (1893) 137 N. Y. 231, 33 N. E. 378.

SPECIFIC PERFORMANCE—CONTRACT TO SELL STOCK—UNCERTAINTY OF VALUE.—The defendant contracted to transfer to the plaintiff ten shares of certain stock in consideration for legal services. In a suit for specific performance of the contract the evidence placed the value of the stock over a wide range. From the evidence a jury would have been warranted in finding the value, although such a finding might have been to the prejudice of either party. *Held*, that the plaintiff was entitled to specific performance. *Hubbard v. George* (1918, W. Va.) 94 S. E. 974.

The court decided this case under the principle that specific performance of stock transfer contracts will be decreed where the value of the stock is not easily ascertainable. *Hogg v. McGuffin* (1910) 67 W. Va. 456, 68 S. E. 41, 31 L. R. A. (N. S.) 491, and note; *Baker Co. v. United States Fire Apparatus Co.* (1916, Del.) 97 Atl. 613. But it is believed that the principal case presents too broad an application of this rule, and that the better view is expressed in *Baker Co. v. United States, etc. Co.*, *supra* in which the rule is strictly construed to apply only where the value cannot be ascertained by computation, or by any sufficiently certain estimate. See also *Baumhoff v. St. Louis & K. R. Co.* (1907) 205 Mo. 248, 104 S. W. 5; *Hills v. McMunn* (1908) 232 Ill. 488, 83 N. E. 963. Specific performance should not be decreed where there merely is a wide variation or uncertainty of opinion on market value, for in such a case the jury can arrive at a reasonably fair estimate. *Clements v. Sherwood-Dunn* (1905, N. Y.) 108 App. Div. 327, 95 N. Y. Supp. 766; *Moulton v. Warren Mfg. Co.* (1900) 81 Minn. 259; 83 N. W. 1082. The objection that a finding of value might be prejudicial to one party or the other is untenable, since that element is here involved to no greater extent than in other cases where juries assess damages. The recognition of a general principle that mere uncertainty and difficulty in ascertaining damage may alone give a basis for specific performance would be plainly inexpedient, and there seems to be no special reason for applying such a principle in the case of stock transfer contracts while denying its application to other contracts.

TAXATION—INHERITANCE AND TRANSFER TAXES—ALLEGED CONFLICT OF STATE STATUTE WITH TREATY.—A naturalized citizen of the United States, of Danish origin, left certain legacies to subjects and residents of Denmark. An Iowa statute imposed a higher inheritance tax on legacies to non-resident aliens than on legacies to residents of Iowa. A treaty of the United States with Denmark provided that "no higher or other duties, charges, or taxes of any kind, shall be levied in the territories . . . of either party, upon any personal property, money [etc.] of their respective citizens or subjects, on the removal of the same from their territories . . . either upon the inheritance of such property, money [etc.] . . . or otherwise, than are or shall be payable in each state upon the same, when removed by a citizen or subject of such state respectively." The executor of the estate having paid the tax and charged it in his accounts, a non-resident legatee opposed the charges on the ground that the statute of Iowa